



# Georgia Dept of Early Care and Learning

BRIGHT FROM THE START

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**Brian P. Kemp**  
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## MEMORANDUM

**Subject:** Use of CACFP funds towards Farm to Early Care and Education Costs, with Questions and Answers

**Date:** March 31, 2022

**Legal Authority:** USDA Policy Memorandum, CACFP 11-2015; FNS Instruction 796-2, Rev. 4

**Cross Reference:** GA DECAL Policy Memorandum, *Local Foods in the Child and Adult Care Food Program with Questions and Answers - April 10, 2015*

**Applies To:** All Institutions Participating in the Child and Adult Care Food Program (CACFP)

**Purpose:** The purpose of this memorandum is to provide guidance on the use of CACFP funds towards Farm to Early Care and Education initiative expenses.

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The guidance contained within this policy memorandum seeks to advise of how CACFP institutions may use CACFP reimbursement towards Farm to Early Care and Education related costs.

### Background

As early childhood is the prime time to incorporate and emphasize healthy habits, the Farm to Early Care and Education (ECE) initiative connects local food producers and farmers, nourishing foods, and nutrition and agricultural education to children in childcare and early education environments. Farm to ECE incorporates the three core elements of local procurement, gardens, and food and agriculture education to advance health and wellbeing, engage families and communities and enhance the quality of the ECE setting. To support such efforts, DECAL uses competitive USDA grants and other resources that support the planning, developing, and implementing of Farm to Early Care and Education programs.

GA DECAL intends to build upon Farm to ECE foundations to improve access to local foods in child nutrition programs across the state while emphasizing local procurement and nutrition and agricultural education efforts.

As such, the goals of GA DECAL and Farm to ECE include:

- Help children develop healthy lifelong eating habits through exposure to gardening, hands-on food and nutrition education, cooking and local foods;
- Increase access to locally grown nourishing food in meals and snacks;
- Enhance the quality of the early care and education experience; and
- Create an environment that enables and encourages children and families to make choices for overall health and wellness.

### **Gardening Costs**

CACFP institutions are encouraged to create innovative ways of meeting the goals of providing nutritious meals to children and agricultural education in classroom and outdoor settings. Childcare facility gardens and related activities may offer viable opportunities for supporting the Program and increasing children's interest and consumption of nourishing foods. Per FNS Instructions 796-2 Rev. 4, costs associated with growing food to be used in the meal service and nutrition education activities are allowable.

Therefore, to further promote children's exposure to healthy foods and a more creative and hands-on learning environment, institutions may use CACFP funds from their non-profit food service account to purchase items to implement and maintain a garden if the following:

- The garden is located onsite at the childcare facility;
- Purchases funded by the CACFP are used within the context of the CACFP and to the benefit of the participants enrolled in the Program; and
- The produce grown in the garden will be used as part of the reimbursable meal; and/or
- The garden produce will be incorporated into nutritional education activities. Nutritional education activities can include but are not limited to providing food in the classroom as an education lesson, cooking demonstration, and/or taste-testing.

### **Allowability of Farm to ECE Costs, CACFP Budgets, and Procurement Requirements**

In an effort to lessen the burden to those institutions electing to create an onsite garden and to further foster participation in the Farm to ECE, GA DECAL has developed the following list of "pre-approved" items associated with the creation and maintenance of gardens and Farm to ECE activities that will not require separate GA DECAL approval; and have been deemed allowable if used within the context of the CACFP and to the benefit of the participants enrolled in the Program. However, the pre-approved items' projected costs would be required to be disclosed and included within budgetary line-item projected costs within an institution's budget in GA ATLAS. For further guidance on which budget line item under which each pre-approved cost would fall, see the Questions and Answers section of this memorandum.

*(Please note: Basic cost principles, as per 2 CFR 200, Subpart E, which includes that costs must be necessary, reasonable, and allowable, is applicable to all costs related to onsite gardens and related Farm to ECE activities that are charged to the Program).*

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| • Cold frames                              | • Fertilizers                                  |
| • Compost bins                             | • Garden tower                                 |
| • Planting containers                      | • Grow lights                                  |
| • Cooking demonstration supplies           | • Instructional materials, field guides, books |
| • Training for staff and garden volunteers |  |

- Labor (*i.e.*, contracted garden educators, contracted labor, or teachers providing garden instruction or nutrition education to children)
- Materials for raised garden beds
- Mulch
- Organic material to improve soil, compost
- Natural pest controls
- Rain barrel
- Seeds, starts, plants
- Soil test kit and amendments
- Garden supports
- Taste-test supplies and materials for children
- Tools
- Wheelbarrow
- Kitchen equipment needed to store fresh produce

However, institutions must be aware that not all garden and Farm to ECE costs are allowed with no additional State agency approval. Institutions will be required to request and receive specific prior written approval through GA DECAL for the following gardening and gardening activity related costs:

- Costs that are not included on the above pre-approved item list; and
- Costs that are included on the pre-approved item list but have an acquisition cost of \$5,000 or more as per FNS Instruction 769-2 Rev. 4 and [GA DECAL's Budget Guidance Manual](#).

In addition, institutions who intend to use CACFP reimbursement towards the costs listed on the above-mentioned, pre-approved list would be required to adhere to procurement requirements regarding those costs per 2 CFR § 200, 7 CFR § 226.22 and [GA DECAL's Procurement Guidance Manual](#).

### **Documentation of Farm to ECE Pre-approved Costs**

Just as any other cost charged to the CACFP, institutions must ensure that recordkeeping requirements and standards are met regarding costs associated with the creation and maintenance of onsite gardens and Farm to ECE activities as set forth in GA DECAL Policy No. [CACFP/17-39 Financial Recordkeeping in the Child and Adult Care Food Program \(CACFP\) and the Summer Food Service Program \(SFSP\), October 1, 2018](#), [CACFP/02-18 CACFP Recordkeeping Requirements, October 1, 2020](#), and GA DECAL's Budget Guidance Manual. Records that must be maintained and made available upon request include, but are not limited to:

- Photographs of how items are being used in the Program;
- Invoices;
- Receipts;
- Monthly Record of Cost Form which is to include all Farm to ECE related costs charged to the CACFP;
- Procurement documentation;
- Small Purchase Item Documentation Form (if applicable);
- Allocation methodologies (if applicable); and
- Labor cost documentation (if applicable)

Note: To account for the food grown and served as part of a reimbursable meal, institutions using onsite garden produce as part of their CACFP reimbursable meals should record the following: (1) description of the food harvested; (2) the weight and/or volume of the produce harvested; and (3) other specific meal service information (*i.e.*, dates of meal service and service type). This information must be captured on

the DECAL required form *Farm to ECE Harvested Food Form*, which can be found at <http://www.dec.al.ga.gov/BftS/FormList.aspx?cat=CACFP>.

**Resources:**

- Getting Started: Georgia Farm to Early Care and Education Guide, [http://www.dec.al.ga.gov/documents/attachments/FTECE\\_GettingStartedGuideInteractive.pdf](http://www.dec.al.ga.gov/documents/attachments/FTECE_GettingStartedGuideInteractive.pdf)
- Farm to Early Care and Education Frequently Asked Questions, <http://www.dec.al.ga.gov/documents/attachments/FarmtoECEFAQ.docx>
- Growing Farm to School and Early Care and Education in Georgia, [http://www.dec.al.ga.gov/documents/attachments/GAF2S\\_F2EC\\_StrategicPlan2021-2025.pdf](http://www.dec.al.ga.gov/documents/attachments/GAF2S_F2EC_StrategicPlan2021-2025.pdf)
- Farm to Preschool, Local Food and Learning in Early Child Care and Education Settings, <https://www.fns.usda.gov/cfs/farm-to-preschool>

For questions concerning this memorandum, please contact the Policy Administrator at 404-651-8193 or the Budget Compliance Supervisor at 404-651-7191.

### Questions and Answers

**1. Can a CACFP Institution sell food grown in their facility garden that was funded using the nonprofit CACFP food service account?**

Yes, as long as the revenue from the sale of the food is returned to the nonprofit CACFP food service account. The facility can serve the produce as part of a reimbursable meal or sell it a la carte, to parents, to community members, or at a roadside stand. Institutions should maintain and provide upon request all documentation associated with the sale of food grown. For the purposes of accounting for food grown, sponsors using garden produce in reimbursable meals should document the weight or volume of the produce. Please keep in mind that if an institution does not return the revenue from the sale of the food grown in a CACFP funded onsite garden, the institution will be cited and corrective action would require the institution to return the revenue to the food service account.

**2. Can a CACFP Institution use the nonprofit food service account funds towards labor costs?**

Yes, CACFP reimbursement can be used towards labor costs associated with onsite gardens. Gardening related labor costs can include contracted garden educators or teachers providing gardening instruction or nutrition education to children and/or labor costs associated with the creation and maintenance of the garden. But please keep in mind, any labor cost charged to the CACFP must be supported by time and attendance records signed by the employee and supervisor, time distribution reports (if applicable), and payroll records. Failure to maintain labor cost records supporting the use of CACFP funds will result in funds due back to the institution's food service account. Please see DECAL memorandum, [\*CACFP Labor Costs and Benefits Documentation \(October 1, 2021\)\*](#) for further information regarding labor cost documentation.

**3. What budget line-item categories within the GA ATLAS Budget should CACFP institutions include the costs associated with pre-approved Farm to ECE items?**

Provided below is a list of the pre-approved Farm to ECE items per budget line-item category for CACFP institutions to reference:

**Durable Supplies Costs**

Compost Bins  
 Planting containers  
 Cooking demonstration supplies  
 Garden tower  
 Grow lights  
 Materials for raised garden beds  
 Rain Barrel  
 Soil test kit and amendments  
 Garden supports  
 Tools (may require special prior written approval)  
 Wheelbarrow  
 Kitchen Equipment needed to store fresh produce (would require special prior written approval)  
 Cold frames

**Expendable Supplies**

Taste-test supplies and materials for children

Seeds, starts, plants

Natural pest controls

Organic material to improve soil, compost

Mulch

Fertilizers

**Labor and Benefit Costs**

Labor (*i.e.*, contracted garden educators, contracted labor costs, or teachers providing garden instruction or nutrition education to children)

**Participant Training & Other Participant Support Costs**

Training for staff and garden volunteers

**Other and Special Costs**

Instructional materials, field guides, books